



09-22-03

*D. Patricia Lewis*  
#8/Rw  
10-2-03

**CERTIFICATE OF EXPRESS MAILING**

EXPRESS MAIL Mailing Label Number EV298815609US

Date of Deposit: September 18, 2003

I hereby certify under 37 CFR 1.10 that this correspondence is being deposited with the United States Postal Service as "Express Mail Post Office to Addressee" with sufficient postage on the date indicated above and is addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on

Name: Melissa Scanzillo

Signature: *Melissa Scanzillo*  
Clifford Chance US LLP

Docket No. 3499-95

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of: Bridges et al.

Filed: November 28, 2000

Group Art Unit: 3628

Serial No: 09/724,075

Examiner: Graham, Clement B.

For: DYNAMIC REALLOCATION HEDGE ACCOUNTING

Commissioner for Patents

Mail Stop Box Non Fee Amendment

P.O. Box 1450

Alexandria, VA 22313-1450

**Response to Office Action Mailed Sept. 4, 2003**

Dear Sir:

In response to the Office Action mailed September 4, 2003, please amend the application as follows:

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 6 of this paper.

**RECEIVED**  
SEP 26 2003  
**GROUP 3600**